

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Elkhart Community Schools (2305)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$170,527	\$185,174	\$1,444,796	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$14,396,658	\$18,321,300	\$19,274,654	\$24,767,378	72%	35%	28%	
	11200 Regular Programs; Middle/Junior High	\$4,807,114	\$5,549,629	\$5,399,993	\$6,670,789	39%	20%	24%	
	11300 Regular Programs; High School	\$7,101,360	\$9,147,784	\$9,470,789	\$11,412,804	61%	25%	21%	
	11510 Vocational Education; Cooperative Education	\$20,832	\$0	\$0	\$0	-100%	n/a	n/a	
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$62,000	\$63,860	\$0	n/a	-100%	-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$49,075	\$34,688	\$36,232	\$73,375	50%	112%	103%	
	11630 Regular Programs; Alternative Education Programs; High School	\$266,659	\$730,917	\$736,059	\$1,063,256	299%	45%	44%	
	11910 Other Regular Programs; Competency Testing	\$1,256,146	\$2,473,357	\$2,378,109	\$859,783	-32%	-65%	-64%	
	12100 2007 Account Code - Gifted and Talented	\$219,007	\$286,884	\$344,154	\$105,290	-52%	-63%	-69%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$342,220	n/a	n/a	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,075,702	\$1,809,704	\$1,860,834	\$2,422,661	125%	34%	30%	
	12220 Mental Disabilities; Moderate Mental Disabilities	\$276,601	\$623,913	\$659,598	\$816,057	195%	31%	24%	
	12230 Mental Disabilities; Severe Mental Disabilities	\$271,945	\$484,041	\$498,227	\$566,416	108%	17%	14%	
	12320 Physical Impairment; Multiple Disabilities	\$272,360	\$535,782	\$586,456	\$760,053	179%	42%	30%	
	12350 Physical Impairment; Homebound	\$180,356	\$193,488	\$333,907	\$457,575	154%	136%	37%	
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$753,545	\$1,364,848	\$1,435,806	\$1,807,351	140%	32%	26%	
	12510 Culturally Different; Communication Disorders	\$0	\$1,226,446	\$1,179,839	\$472,372	n/a	-61%	-60%	
	12520 Culturally Different; Compensatory	\$362,293	\$147,542	\$164,680	\$1,051,489	190%	> 500%	> 500%	
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$1,348,792	\$1,807,015	\$1,833,800	\$685,154	-49%	-62%	-63%	
	12610 Learning Disability	\$0	\$0	\$0	\$1,663,183	n/a	n/a	n/a	
	12710 Equal Opportunity At Risk	\$314,552	\$437,317	\$494,764	\$619,603	97%	42%	25%	
	12810 Special Education Preschool	\$354,642	\$594,181	\$660,280	\$810,153	128%	36%	23%	
	12900 Other Special Programs	\$125,840	\$0	\$0	\$0	-100%	n/a	n/a	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$310,312	\$390,879	\$412,303	\$549,758	77%	41%	33%	
	13300 Adult/Continuing Education Programs; Occupational Programs	\$241,510	\$156,890	\$144,152	\$204,190	-15%	30%	42%	
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$972,983	\$992,791	\$1,162,860	n/a	20%	17%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$4,318	\$0	\$0	\$0	-100%	n/a	n/a	
	14100 Summer School Programs; Elementary	\$251,876	\$282,046	\$91,573	\$115,081	-54%	-59%	26%	
	14200 Summer School Programs; Middle/Junior High School	\$114,952	\$132,319	\$82,957	\$60,166	-48%	-55%	-27%	
	14300 Summer School Programs; High School	\$275,283	\$323,875	\$336,310	\$369,209	34%	14%	10%	
	16100 Remediation Testing	\$280,440	\$10,301	\$26,162	\$25,622	-91%	149%	-2%	
	16200 Preventive Remediation	\$276,936	\$619,795	\$543,794	\$25,187	-91%	-96%	-95%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$59,670	\$109,853	\$71,878	\$76,951	29%	-30%	7%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$1,666,528	\$1,714,112	\$1,455,063	\$1,522,790	-9%	-11%	5%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$232,574	\$315,295	\$271,245	\$147,587	-37%	-53%	-46%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$583,646	\$750,540	\$849,022	\$1,016,472	74%	35%	20%	
	22210 Library/Media Services; Service Area Direction	\$109,153	\$61,394	\$64,298	\$79,631	-27%	30%	24%	
	22220 Library/Media Services; School Library	\$725,722	\$487,324	\$623,481	\$575,464	-21%	18%	-8%	
	22230 Library/Media Services; Audiovisual	\$179,577	\$113,272	\$127,464	\$129,893	-28%	15%	2%	
	22240 Library/Media Services; Educational Television	\$25,502	\$15,569	\$21,780	\$27,359	7%	76%	26%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$3,787	\$0	\$0	\$0	-100%	n/a	n/a	
	22400 Academic Student Assessment	\$0	\$0	\$0	\$98,264	n/a	n/a	n/a	
	24100 Office of The Principal	\$2,947,361	\$4,019,794	\$4,384,446	\$5,447,449	85%	36%	24%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$750,273	\$1,488,174	\$649,297	\$1,808,911	141%	22%	179%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$79,353	\$65,061	\$68,363	\$381,414	381%	486%	458%	
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$2,129	n/a	n/a	n/a	
	26497 2007 Account Code - Teachers Retirement Fund	\$1,482,062	\$3,163,177	\$3,291,417	\$1,871,595	26%	-41%	-43%	
Student Academic Achievement Total		\$44,054,313	\$61,194,016	\$62,105,011	\$74,569,741	69%	22%	20%	
Student Instructional Support									
	21110 Attendance and Social Work Services; Service Area Direction	\$238,272	\$264,011	\$276,186	\$332,749	40%	26%	20%	
	21120 Attendance and Social Work Services; Attendance Services	\$139,928	\$202,857	\$158,371	\$133,787	-4%	-34%	-16%	
	21130 Attendance and Social Work Services; Social Work Services	\$138,899	\$118,058	\$125,154	\$170,280	23%	44%	36%	
	21220 Guidance Services; Counseling Services	\$1,342,489	\$1,447,256	\$1,330,890	\$1,651,025	23%	14%	24%	
	21250 Guidance Services; Records Maintenance	\$1,559	\$2,774	\$8,464	\$0	-100%	-100%	-100%	

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Elkhart Community Schools (2305)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21340 Health Services; Nurse Services	\$545,719	\$590,453	\$619,738	\$727,655	33%	23%	17%
	21420 Psychological Testing	\$329,037	\$472,461	\$479,400	\$646,966	97%	37%	35%
	21810 Special Education Administration; Service Area Direction	\$16,766	\$411,151	\$221,522	\$154,476	> 500%	-62%	-30%
	21890 Special Education Administration; Other Special Education Administration	\$235,221	\$246,137	\$275,375	\$410,615	75%	67%	49%
	22110 Improvement of Instruction; Service Area Direction	\$1,055,778	\$2,049,359	\$2,967,790	\$3,931,503	272%	92%	32%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$40,359	\$0	\$0	\$0	-100%	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$0	\$0	\$32,082	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$35,710	\$28,652	\$27,191	\$0	-100%	-100%	-100%
	23190 Board of Education; Other Governing Body Services	\$16,627	\$88,940	\$18,889	\$20,569	24%	-77%	9%
	23210 Executive Administration; Office of The Superintendent	\$363,646	\$505,959	\$503,359	\$588,461	62%	16%	17%
	23220 Executive Administration; Community Relations	\$6,697	\$0	\$0	\$0	-100%	n/a	n/a
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$75,490	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$211,911	\$293,541	\$282,093	\$139,573	-34%	-52%	-51%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$133,222	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$39,933	\$34,610	\$55,987	\$7,269,528	> 500%	> 500%	> 500%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$3,176,357	\$2,427,389	\$1,219,751	n/a	-62%	-50%
Student Instructional Support Total		\$4,758,551	\$9,932,577	\$9,777,798	\$17,637,731	271%	78%	80%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$41,826	\$56,518	\$52,701	\$58,840	41%	4%	12%
	23160 Board of Education; Promotion Expenses	\$2,757	\$12,040	\$13,906	\$23,265	> 500%	93%	67%
	23230 Executive Administration; Staff Relations and Negotiations	\$77,160	\$95,501	\$97,671	\$118,951	54%	25%	22%
	25110 Fiscal Services; Office of The Business Manager	\$435,860	\$565,965	\$1,009,428	\$1,450,624	233%	156%	44%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$145	\$961	\$3,490	\$125,503	> 500%	> 500%	> 500%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$105,893	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$1,911	\$2,190	\$2,085	\$58,047	> 500%	> 500%	> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$90,709	\$770,658	\$979,214	\$491,893	442%	-36%	-50%
	25192 Other Fiscal Services; Petty Cash	\$25	\$0	\$0	\$500	> 500%	n/a	n/a
	25193 Other Fiscal Services; Printed Forms	\$70,541	\$47,995	\$34,812	\$25,157	-64%	-48%	-28%
	25195 Other Fiscal Services; Bank Account Service Charge	\$16,601	\$11,007	\$8,296	\$13,687	-18%	24%	65%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$2,300	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$1,068,415	\$205,655	\$1,888,347	n/a	77%	> 500%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$41,081	\$318,593	\$248,066	\$10,102	-75%	-97%	-96%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$25,206	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$10,022	\$0	\$0	\$0	-100%	n/a	n/a
	25600 Public Information Services	\$30,681	\$92,450	\$95,665	\$119,593	290%	29%	25%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$511,252	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$2,372,756	n/a	n/a	n/a
	25890 Other Technology Services	\$140,681	\$94,955	\$94,374	\$46,880	-67%	-51%	-50%
	26100 2007 Account Code - Support Services, Direction of Central Support Services	\$0	\$9,466	\$0	\$0	n/a	-100%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$100,591	\$95,551	\$129,596	\$159,902	59%	67%	23%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,037,184	\$7,368,338	\$7,791,141	\$8,141,669	35%	10%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$40,077	\$27,236	\$65,746	\$75,124	87%	176%	14%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$656,020	\$818,779	\$1,123,158	\$1,314,917	100%	61%	17%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$40,142	\$44,378	\$79,157	\$30,712	-23%	-31%	-61%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$953	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$166,312	\$412,904	\$378,589	\$561,907	238%	36%	48%
	27010 Student Transportation; Service Area Direction	\$228,108	\$369,117	\$411,535	\$575,380	152%	56%	40%
	27100 Student Transportation; Vehicle Operation	\$2,088,607	\$2,595,740	\$2,770,611	\$3,571,620	71%	38%	29%
	27200 Student Transportation; Monitoring Services	\$139,581	\$236,514	\$254,944	\$336,122	141%	42%	32%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,232,988	\$1,296,712	\$1,290,825	\$1,816,813	47%	40%	41%
	27400 Student Transportation; Purchase of School Buses	\$1,333,090	\$977,785	\$1,503,852	\$842,788	-37%	-14%	-44%
	27500 Student Transportation; Insurance on Buses	\$80,285	\$86,755	\$129,558	\$108,186	35%	25%	-16%
	27700 Student Transportation; Contracted Transportation Services	\$39,050	\$5,835	\$2,392	\$6,014	-85%	3%	151%
	27900 Student Transportation; Other Student Transportation Services	\$71,708	\$133,868	\$134,868	\$704,392	> 500%	426%	422%
	31100 Food Services Operations; Service Area Direction	\$82,319	\$97,438	\$81,627	\$161,167	96%	65%	97%
	31200 Food Services Operations; Food Preparation and Dispensing	\$3,214,207	\$3,993,798	\$4,269,582	\$2,764,988	-14%	-31%	-35%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Elkhart Community Schools (2305)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	31300 Food Services Operations; Food Delivery	\$50,197	\$101,353	\$107,803	\$119,260	138%	18%	11%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$2,010,625	n/a	n/a	n/a
	33300 Civic Services	\$0	\$211,630	\$240,557	\$137,919	n/a	-35%	-43%
	33400 Athletic Coaches	\$463,934	\$162,530	\$904,034	\$661,660	43%	307%	-27%
	33930 Latch Key Kid Program	\$42,903	\$106,693	\$115,915	\$42,586	-1%	-60%	-63%
	33940 Child Care Services	\$0	\$0	\$0	\$291,907	n/a	n/a	n/a
	33990 Other Community Services; Other	\$48,679	\$266,054	\$275,861	\$452,906	> 500%	70%	64%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$943,066	\$1,252,328	\$1,098,103	\$910,146	-3%	-27%	-17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$223,742	\$520,705	\$407,195	\$332,610	49%	-36%	-18%
Overhead and Operational Total		\$18,282,790	\$24,328,754	\$26,412,015	\$33,581,066	84%	38%	27%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$3,478,604	\$2,254,591	\$0	\$0	-100%	-100%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$369,594	\$1,350,000	\$0	n/a	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$1,518,542	\$506,207	\$581,880	\$427,250	-72%	-16%	-27%
	45100 Building Acquisition, Construction and Improvements	\$0	\$699,532	\$8,951,269	\$4,599,949	n/a	> 500%	-49%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$2,805	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,745,221	\$910,709	\$1,505,360	\$476,304	-83%	-48%	-68%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$376,992	\$316,308	\$452,659	\$205,126	-46%	-35%	-55%
	51100 Debt Services; Principal on Debt; Bonds	\$1,090,000	\$1,525,600	\$820,000	\$650,000	-40%	-57%	-21%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$201,661	\$0	n/a	n/a	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$524,043	\$219,279	\$2,494,988	\$1,338,913	155%	> 500%	-46%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,337,099	\$11,192,000	\$8,660,100	\$8,085,000	86%	-28%	-7%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$3,542,500	\$4,474,417	n/a	n/a	26%
	54200 2007 Account Code - Common School Fund	\$187,173	\$228,673	\$315,081	\$170,163	-9%	-26%	-46%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$163,033	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$4,386	n/a	n/a	n/a
Nonoperational Total		\$14,257,673	\$18,222,493	\$28,875,498	\$20,597,345	44%	13%	-29%
prorated								
	26491 2007 Account Code - PERF	\$1,142,650	\$1,635,834	\$1,673,808	\$776,393	-32%	-53%	-54%
	26492 2007 Account Code - Social Security	\$3,627,354	\$4,760,807	\$5,020,141	\$2,029,871	-44%	-57%	-60%
	26493 2007 Account Code - Workmen's Compensation	\$237,793	\$464,866	\$517,032	\$250,415	5%	-46%	-52%
	26494 2007 Account Code - Group Insurance	\$8,762,850	\$22,237,853	\$22,875,237	\$11,534,434	32%	-48%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$18,120	\$94,314	\$61,284	\$20,237	12%	-79%	-67%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,339,385	\$25,055,469	\$867,024	n/a	-35%	-97%
prorated Total		\$13,788,766	\$30,533,058	\$55,202,972	\$15,478,375	12%	-49%	-72%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$51,878	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$51,878	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$54,347,281	\$84,429,377	\$109,578,733	\$85,684,870	58%	1%	-22%	57.1%	58.5%	60.1%	52.9%
Student Instructional Support	\$5,802,322	\$12,208,100	\$12,110,511	\$19,059,122	228%	56%	57%	6.1%	8.5%	6.6%	11.8%
Overhead and Operational	\$20,734,818	\$29,350,929	\$31,808,552	\$36,522,922	76%	24%	15%	21.8%	20.4%	17.4%	22.6%
Nonoperational	\$14,257,673	\$18,222,493	\$28,875,498	\$20,597,345	44%	13%	-29%	15.0%	12.6%	15.8%	12.7%
Not Categorized	\$51,878	\$0	\$0	\$0	-100%	n/a	n/a				
Grand Total	\$95,193,972	\$144,210,899	\$182,373,295	\$161,864,260	70%	12%	-11%				

FY1998 FY2006 FY2007 FY2008

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Elkhart Community Schools (2305)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	Student Instructional Expenditures (Academic Achievement plus Support)	63.2%	67.0%	66.7%	64.7%			